

PRIVATE WEALTH
SINCE 1834



Ref: F10605/BEMA/INVPER

10 July 2013

Hon. James M Peck
United States Bankruptcy Judge
One Bowling Green, Courtroom 601
New York
New York 10004,

Dear Sir

Re Lehman Brother Holdings Inc et al Chapter 11 case No 08-13555 (JMP) Claim 41375

Further to the Four Hundred and Eighteenth Omnibus Objection to Claims we hereby provide our response in relation to claim 41375. Nedgroup Trust Limited, as Trustees of the Burls Family Trust, refute the argument that Claim 41375 is a duplicate of claim 41373. Claim 41373 was submitted by Nedgroup Trust Limited in their capacity as Trustees of the Supernova Trust and was allowed and paid out on 17 April 2012. Please find attached copies of the Proofs of Claim for both Trusts showing the individual details of the claims. The Supernova Trust is in no way connected to the Burls Family Trust.

It is our belief that the reason claim 41375 is incorrectly believed to be a duplicate of claim 41373 is the result of an error by Epiq Bankruptcy Solutions LLC (Epiq) the Claims Agent. Unfortunately when Epiq sent to Nedgroup Trust Limited on 11 November 2011 the request for a Tax Form and Certification Required Confirming that no Economic or Trade Sanctions Apply, Epiq had already inserted claim number 41373 on the documentation (copy attached). As here at Nedgroup Trust Limited separate individuals administer Supernova Trust and Burls Trust (because they are not connected) we were not aware at that time of the duplication. We since advised Epiq of the duplication and requested that this be fully rectified in all necessary documents and asked if there was anything further that was required from us as Trustees or ensure the claim was appropriately filed.

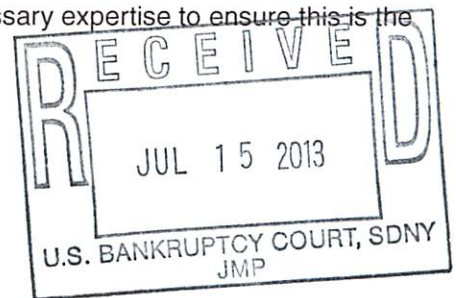
We have again contacted Epiq (Tina Wheelon) and requested that they make good on their error and do all that is necessary for the claim by Nedgroup Trust Limited as Trustees of the Burls Family Trust to be allowed.

We are aware that this response to the Four Hundred and Eighteenth Objection should conform to the Federal Rules of Bankruptcy Procedure and Local Rules of Bankruptcy Court and be filed in accordance with General Orders M-399 and M-182 however given the time frame available and as we are based in the Channel Islands, Great Britain we have been unable to obtain the necessary expertise to ensure this is the case and hope that this can be forgiven in this instance.

Yours sincerely
For Nedgroup Trust Limited
As Trustees of the Burls Family Trust

Director

Authorised Signatory



Cc Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153, Attn Robert J Lemons Esq and Maurice Howitz Esq.

Cc Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004, Attn Tracy Hope Davis Esq., Susan Golden Esq. and Andrea B Schwartz Esq.

SOUTH AFRICA | UNITED KINGDOM | UNITED ARAB EMIRATES | JERSEY | GUERNSEY | ISLE OF MAN

NEDGROUP TRUST LIMITED PO Box 192 Fairbairn House, Rohais, St Peter Port, Guernsey, Channel Islands GY1 3LT Tel +44 (0) 1481 710895 Fax +44 (0) 1481 710789
nedgrouptrust@nedbankprivatewealth.com www.nedgrouptrust.com www.nedbankprivatewealth.com

Nedgroup Trust Limited is licensed by the Guernsey Financial Service Commission under the Regulation of Fiduciaries Administration Businesses and Company Directors, etc. (Bailiwick of Guernsey) Law, 2000 to carry out Fiduciary Duties and Company Administration. Company Registration No. 23460.

Nedbank Private Wealth is a registered trade name of Nedbank Private Wealth Limited. Nedbank Private Wealth Limited is not licensed to take deposits under the Banking Supervision (Bailiwick of Guernsey) Law, 1994 and it is not a member of the Guernsey Banking Deposit Compensation Scheme. 11/12 CS2



United States Bankruptcy Court/Southern District of New York

Lehman Brothers Holdings Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, P.O. Box 5076
New York, NY 10150-5076

**LEHMAN SECURITIES PROGRAMS
PROOF OF CLAIM**

In Re: Chapter 11
Lehman Brothers Holdings Inc., et al., Case No. 08-13555 (JMP)
Debtors. (Jointly Administered)

Filed: USBC - Southern District of New York
Lehman Brothers Holdings Inc., Et Al.
08-13555 (JMP) 0000041373

Note: This form may not be used to file claims other than those based on Lehman Programs Securities as listed on <http://www.lehman-docket.com> as of July 17, 2009



USE ONLY

Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)

FAIRBAIRN TRUST COMPANY LIMITED
ACF 10173 AS TRUSTEES OF THE
SUPERNOVA TRUST

FAIRBAIRN TRUST COMPANY LIMITED
P.O. Box 192, St Peter Port
Guernsey, GY1 3LT
Tel: 01481 710895 Fax: 01481 710789

☐ Check this box to indicate that this claim amends a previously filed claim.

Court Claim Number: _____
(If known)

Filed on: _____

Telephone number: + (44) 1481 710895

Email Address: fairbairn@fairbairntrust.com

Name and address where payment should be sent (if different from above)

AS ABOVE.

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Telephone number:

Email Address:

1. Provide the total amount of your claim based on Lehman Programs Securities. Your claim amount must be the amount owed under your Lehman Programs Securities as of September 15, 2008, whether you owned the Lehman Programs Securities on September 15, 2008 or acquired them thereafter, and whether such claim matured or became fixed or liquidated before or after September 15, 2008. The claim amount must be stated in United States dollars, using the exchange rate as applicable on September 15, 2008. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the claim amounts for each Lehman Programs Security to which this claim relates.

Amount of Claim: \$ 43,440 (Required)

☐ Check this box if the amount of claim includes interest or other charges in addition to the principal amount due on the Lehman Programs Securities.

2. Provide the International Securities Identification Number (ISIN) for each Lehman Programs Security to which this claim relates. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the ISINs for the Lehman Programs Securities to which this claim relates.

International Securities Identification Number (ISIN): XS0159948784 (Required)

3. Provide the Clearstream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository blocking reference number, as appropriate (each, a "Blocking Number") for each Lehman Programs Security for which you are filing a claim. You must acquire a Blocking Number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the Blocking Numbers for each Lehman Programs Security to which this claim relates.

Clearstream Bank Blocking Number, Euroclear Bank Electronic Instruction Reference Number and or other depository blocking reference number:

6019938

(Required)

4. Provide the Clearstream Bank, Euroclear Bank or other depository participant account number related to your Lehman Programs Securities for which you are filing this claim. You must acquire the relevant Clearstream Bank, Euroclear Bank or other depository participant account number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). Beneficial holders should not provide their personal account numbers.

Accountholders Euroclear Bank, Clearstream Bank or Other Depository Participant Account Number:

92146

(Required)

5. Consent to Euroclear Bank, Clearstream Bank or Other Depository: By filing this claim, you consent to, and are deemed to have authorized, Euroclear Bank, Clearstream Bank or other depository to disclose your identity and holdings of Lehman Programs Securities to the Debtors for the purpose of reconciling claims and distributions.

Date: _____ Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

S J Cohen

FOR COURT USE ONLY

FILED / RECEIVED

OCT 19 2009

EPIQ BANKRUPTCY SOLUTIONS, LLC

Penalty for presenting false claim: The debtor is liable for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

AUTHORIZED SIGNATORY AUTHORIZED SIGNATORY
FAIRBAIRN TRUST COMPANY LIMITED
ACF 10173 AS TRUSTEES OF THE

SUPERNOVA

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The questions on the Proof of Claim form include instructions for completing each question. The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured, reduced to judgment or not, liquidated or unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal or equitable

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

**Lehman Brothers Holdings Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, PO Box 5076
New York, NY 10150- 5076**

Lehman Programs Security

Any security included on the list designated "Lehman Programs Securities" available on <http://www.lehman-docket.com> as of July 17, 2009.

INFORMATION

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (<http://www.lehman-docket.com>) to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

Track this shipment via the DHL Web Site: <http://www.dhl.com>

Shipment Air Waybill
(from negotiable)

412 6116 901

ORIGIN GCI

DESTINATION CODE ZY P

1. Payer account number and insurance details
Charge to ☒ Shipper ☐ Receiver ☐ 3rd party ☐ Cash ☐ Cheque ☐ Credit Card
Payer's Account No. _____
Shipment insurance see reverse
☐ Yes ☐ No (Not all payment options are available in all countries.)

2. From (Shipper)
Shipper's account number 182230880
Contact name Kara Wood
Shipper's reference (up to 32 characters but only first 12 will be shown on invoice) F10605, F10173, F10849
Company name FAIRBAIRN TRUST CO LTD
Address FAIRBARN HOUSE
ROHAIS, ST PETER PORT
GUERNSEY, CHANNEL ISLANDS
Postcode/Zip Code (required) GY1 3LT
Phone, Fax or E-mail (required) 01481 710893

3. To (Receiver)
Company name Jannet Bios Inc or Karren Bios Commercial Corp.
Address 100-01 100th Ave, Suite 100
Jamaica, NY 11434
Postcode/Zip Code (required) 11434
Country USA
Contact person Phone, Fax or E-mail (required) +1 626 2218000

4. Shipment details
Total number of packages 1
Total Weight 0.5
Dimensions in cm: Length 10 x 10 x 10
Height 10

5. Full description of contents
Give content and quantity Documents OCT 15 2009

6. Non-Document Shipments Only (Customs Requirement)
Attach the original and four copies of a Proforma or Commercial invoice.
Shipper's VAT/GST number _____ Receiver's VAT/GST or Shipper's EINE SIC _____
Declared Value for Customs (as on commercial/proforma invoice) _____ Harmonised Commodity Code if applicable _____
TYPE OF EXPORT ☐ Permanent ☐ Repair / Return ☐ Temporary
Destination duties/taxes if left blank receiver pays duties/taxes
☐ Receiver ☐ Shipper ☐ Other _____

7. Shipper's agreement (Signature required)
Unless otherwise agreed in writing, I/we agree that DHL's Terms and Conditions of Carriage are all the terms of the contract between me/us and DHL and I/We accept these Terms and Conditions and, where applicable, the Warsaw Convention limits and/or exclusions DHL's liability for loss, damage or delay and I/We agree to indemnify DHL for any such loss, damage or delay.
Signature _____ Date 10/15/09

8. Services
Insurance ☐ International ☐ Domestic ☐ Express ☐ Economy ☐ Parcel ☐ Mail ☐ Other _____
Optional Services (extra charges may apply)
☐ Saturday Delivery ☐ Special Pick Up
☐ Delivery Notification ☐ Other _____
DHL Global Mail ☐ DHL Priority ☐ DHL Standard ☐ Other _____
DIMENSIONAL/CHARGEABLE WEIGHT _____
CHARGES Service: _____
Other: _____
Insurance _____
JA _____
CL RE CY TOTAL _____
TRANSPORT COLLECT STICKER No. _____
Picked up by SC 01
Route No. 15-30
Time 16:00 Date 10-09

Consignee / Parcel copy

E TOP

EXTREMELY URGENT

DO NOT SEND CASH, CASH EQUIVALENT OR JEWELLERY.
DHL's liability shall not exceed US\$100 for any shipment. See conditions of carriage on the airbill.

REDEMPTION FORM PREVIOUSLY SUBMITTED
AS PER ATTACHED COPY

United States Bankruptcy Court/Southern District of New York
Lehman Brothers Holdings Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, P.O. Box 5076
New York, NY 10150-5076

LEHMAN SECURITIES PROGRAMS PROOF OF CLAIM

In Re: Chapter 11
Lehman Brothers Holdings Inc., et al., Case No. 08-13555 (JMP)
Debtors. (Jointly Administered)

Filed: USBC - Southern District of New York
Lehman Brothers Holdings Inc., Et Al.
08-13555 (JMP) 0000041375



Note: This form may not be used to file claims other than those based on Lehman Programs Securities as listed on <http://www.lehman-docket.com> as of July 17, 2009

Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)

FAIRBAIRN TRUST COMPANY LIMITED
A/C F 10605 AS TRUSTEES OF THE
BURLS FAMILY TRUST

FAIRBAIRN TRUST COMPANY LIMITED
P.O. Box 192, St Peter Port
Guernsey, GY1 3LT
Tel: 01481 710895 Fax: 01481 710789

☐ Check this box to indicate that this claim amends a previously filed claim.

Court Claim Number: _____
(If known)

Filed on: _____

Telephone number: _____ Email Address: _____

Name and address where payment should be sent (if different from above)

AS ABOVE

(44) 1481 710895

Telephone number: _____ Email Address: fairbairn@fairbairntrust.com

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

1. Provide the total amount of your claim based on Lehman Programs Securities. Your claim amount must be the amount owed under your Lehman Programs Securities as of September 15, 2008, whether you owned the Lehman Programs Securities on September 15, 2008 or acquired them thereafter, and whether such claim matured or became fixed or liquidated before or after September 15, 2008. The claim amount must be stated in United States dollars, using the exchange rate as applicable on September 15, 2008. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the claim amounts for each Lehman Programs Security to which this claim relates.

Amount of Claim: \$ 54,300 (Required)

☐ Check this box if the amount of claim includes interest or other charges in addition to the principal amount due on the Lehman Programs Securities.

2. Provide the International Securities Identification Number (ISIN) for each Lehman Programs Security to which this claim relates. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the ISINs for the Lehman Programs Securities to which this claim relates.

International Securities Identification Number (ISIN): X50159948784 (Required)

3. Provide the Clearstream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository blocking reference number, as appropriate (each, a "Blocking Number") for each Lehman Programs Security for which you are filing a claim. You must acquire a Blocking Number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the Blocking Numbers for each Lehman Programs Security to which this claim relates.

Clearstream Bank Blocking Number, Euroclear Bank Electronic Instruction Reference Number and or other depository blocking reference number:

(Required)

4. Provide the Clearstream Bank, Euroclear Bank or other depository participant account number related to your Lehman Programs Securities for which you are filing this claim. You must acquire the relevant Clearstream Bank, Euroclear Bank or other depository participant account number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). Beneficial holders should not provide their personal account numbers.

Accountholders Euroclear Bank, Clearstream Bank or Other Depository Participant Account Number:

92146

(Required)

5. Consent to Euroclear Bank, Clearstream Bank or Other Depository: By filing this claim, you consent to, and are deemed to have authorized, Euroclear Bank, Clearstream Bank or other depository to disclose your identity and holdings of Lehman Programs Securities to the Debtors for the purpose of reconciling claims and distributions.

FOR COURT USE ONLY

FILED / RECEIVED

OCT 19 2009

EPIQ BANKRUPTCY SOLUTIONS, LLC

Date: _____ Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

S. J. Coble

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

AUTHORISED SIGNATORY AUTHORIZED SIGNATORY
FOR FAIRBAIRN TRUST COMPANY LIMITED
A/C F 10605 AS TRUSTEES OF THE

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The questions on the Proof of Claim form include instructions for completing each question. The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured, reduced to judgment or not, liquidated or unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal or equitable

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

**Lehman Brothers Holdings Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, PO Box 5076
New York, NY 10150- 5076**

Lehman Programs Security

Any security included on the list designated "Lehman Programs Securities" available on <http://www.lehman-docket.com> as of July 17, 2009.

INFORMATION

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (<http://www.lehman-docket.com>) to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.



Date: 7/8/2008

Lehman Note Redemption

[1] To Bridge Asset Management

I hereby wish to redeem the Lehman notes in my account as per the terms set out in the original term sheet. We understand that in order to execute the redemption the Lehman notes will have to be transferred to Lehman Brothers London:

Pershing Account Name	PTC for Burt's Family F10605
Pershing Account Number	3LW 422010
Quantity (face value)	50,000
Description	lehman Notes
Cusip / ISIN	056895FX1 / XS0159948784

[2] TO Global Investor Services, LC
777 Brickell Avenue, Suite 650
Miami, FL 33131

Attn: Cristina Gonzalez

Please transfer, free of payment, to Lehman Brothers London, E/C No. 92904, the Securities as detailed above to the attention of:

David Wilson (Fund Derivatives)
Tel # 44-207-103-1772
Fax # 44-207-706-9203

AUTHORISED SIGNATORY AUTHORIZED SIGNATORY
FOR PRAEDENTIAL TRUST COMPANY LIMITED
ACF 10605 AS TRUSTEES OF THE

Signature of account holder (or authorised power of attorney)

Joint Signature (if applicable)

For Office Use:

BURT'S FAMILY TRUST

Trade Date:	13-Aug-08
Settlement Date:	15-Sep-08

BRIDGE ASSET MANAGEMENT
Tel: 1.284.404.0308 Fax: 1.284.404.0035 Email: info@bridgeam.com
www.bridgeam.com

Anat Reshef

From: Yates, Patrick [payates@lehman.com]
Sent: 13 August 2008 14:24
To: Anat Reshef; Hood, Thomas W
Cc: Danit Assaf
Subject: RE: Lehman Redemptions August 2008

We confirm receipt of order, trade date is 13-Aug-08, sett date is 15-Sept-08

From: Anat Reshef [mailto:AnatR@pioneer-offshore.com]
Sent: 13 August 2008 09:28
To: Hood, Thomas W; Yates, Patrick
Cc: Danit Assaf
Subject: Lehman Redemptions August 2008

Hi Patrick & Thomas,

Please find below 3 Lehman redemptions for this month. The original client instructions are enclosed (3 pages).

Please confirm receipt of the email and advise Trade Date and Settlement Date for delivery.

**August 15th
2008**

Account #	Account Name	Euroclear	CUSIP	ISIN
Lehman Brothers				
3LW422010	FTC Burls Trust	\$ 50.000.00	G5689JFX1	XS0159948784

Kind Regards,

Anat Reshef
Tel: +972-9-9611373
Fax: +972-9-9611305

----- This message is intended only for the personal and confidential use of the designated recipient(s) named above. If you are not the intended recipient of this message you are hereby notified that any review, dissemination, distribution or copying of this message is strictly prohibited. This communication is for information purposes only and should not be regarded as an offer to sell or as a solicitation of an offer to buy any financial product, an official confirmation of any transaction, or as an official statement of Lehman Brothers. Email transmission cannot be guaranteed to be secure or error-free. Therefore, we do not represent that this information is complete or accurate and it should not be relied upon as such. All information is subject to change without notice.

Global Investor Services
777 Brickell Avenue, Miami Florida 33131
Tel 305.962.4585

Brokerage Account Statement

Account Number: 3LW-422010
Statement Period: 09/01/2008 - 09/30/2008

FAIRBAIRN TRUST CO LTD TTEE
BURLS FAMILY TRUST A/C F10605
FAIRBAIRN HOUSE
ROHAIS
ST PETER PORT GY1 3HE
GUERNSEY CHANNEL ISLANDS

Valuation at a Glance

	This Period
Beginning Account Value	\$54,210.00
Cash Deposits	72.00
Fees	-2.00
Change in Account Value*	-54,280.00
Ending Account Value	\$0.00

* Change in Account Value includes the value of free receives/delivers.

Asset Allocation

	Value Last Period	Value This Period	Percent Allocation
Fixed Income	54,280.00	0.00	0%
Cash, Money Funds, and FDIC Deposits	-70.00	0.00	0%
Account Total	\$54,210.00	\$0.00	0%



Our Ref: F10605/KAWO

16th October 2009

Lehman Brothers Inc
Care of Epiq Bankruptcy Solutions
757 3rd Avenue
3rd Floor
New York, New York 10017
USA

Fairbairn Trust Company Limited
PO Box 192, Fairbairn House, Rohais,
St Peter Port, Guernsey, GY1 3LT

Tel: +44 (0)1481 710895
Fax: +44 (0)1481 710789
Email: fairbairn@fairbairntrust.com
www.fairbairntrust.com

Dear Sirs

RE: Fairbairn Trust Company Ltd as Trustees of the Burls Family Trust F10605

Please find attached proof of claim form in respect of the above.

Please note that the positions had already been transferred to Lehman Euroclear account 92904 as part of the redemption process and we attach the following documents in support of this:

- A copy of the redemption letter requesting that the positions be delivered to Lehman Euroclear account # 92904
- A copy of the email Pioneer received from Lehman confirming receipt of the redemption request
- A copy of the GIS account statements to confirm delivery of the position to Lehman

We trust you will find all to be order and look forward to receiving your confirmations in due course.

Yours faithfully
FOR FAIRBAIRN TRUST COMPANY LIMITED

Authorised Signatory

Authorised Signatory

Track this shipment via the DHL Web Site: <http://www.dhl.com>
Shipment Air Waybill

412 6116 901

ORIGIN GCI

DESTINATION CODE ZY P

1 Payer account number and insurance details
Charge to ☒ Shipper ☐ Receiver ☐ 3rd party ☐ Cash ☐ Cheque ☐ Credit Card
Payer Account No. _____
Shipment Insurance see reverse: ☐ Yes ☐ No
Not all payment options are available in all countries.

2 From (Shipper)
Shipper's account number 182230880
Contact name Kate Wood
Shipper's reference (up to 32 characters but only first 12 will be shown on invoice) F10605, F10173, F10849
Company name FAIRBAIRN TRUST CO LTD
Address FAIRBARN HOUSE
ROHAIS, ST PETER PORT
GUERNSEY, CHANNEL ISLANDS
Postcode/Zip Code (required) GY1 3LT
Phone, Fax or E-mail (required) 01481 710893

3 To (Receiver)
Common Bios Inc or Katherine
1305 Commercial Corp.
100-01 47th Avenue
3rd Floor
New York, New York
Postcode/Zip Code (required) 10017
Country USA
Contact person
Phone, Fax or E-mail (required) +1 212 312 3000

4 Shipment details
Total number of packages 1
Total Weight 0.5
Dimensions in cm: Length 10, Width 10, Height 10

5 Full description of contents
Give content and quantity: Documents OCT 15 2009

6 Non-Document Shipments Only (Customs Requirement)
Attach the original and four copies of a Proforma or Commercial Invoice.
Shipper's VAT/GST number _____ Receiver's VAT/GST or Shipper's EIN/SSN _____
Declared Value for Customs (as on commercial invoice) _____ Harmonised Commodity Code is applicable _____
TYPE OF EXPORT ☐ Permanent ☐ Repair / Return ☐ Temporary
Destination duties/taxes ☐ Receiver ☐ Shipper ☐ Other _____
7 Shipper's agreement (Signature required)
Unless otherwise agreed in writing, I/we agree that DHL's Terms and Conditions of Carriage are all the terms of the contract between me/us and DHL and I/We accept and agree to these terms and conditions, where applicable, the Warsaw Convention limits and/or excludes DHL's liability for loss, damage or delay and I/We the shipment does not contain cash or dangerous goods (see reversal).
Signature [Signature] Date 16/10/09

8 Services
Insurance ☐ Signature ☐ Commercial Invoice ☐ Customs Declaration ☐ Express ☐ Express 12 ☐ Express / Worldwide ☐ Express Envelope ☐ Other _____
Optional Services (extra charges may apply):
☐ Saturday Delivery ☐ Special Pick-Up ☐ Delivery Notification ☐ Other _____
DHL Global Mail ☐ Cash on Delivery ☐ Cash Remittance ☐ Other _____
LBS ADDITIONAL/CHARGEABLE WEIGHT
LBS OZ
KGS

9 CHARGES
Service: _____
Other: _____
Insurance: _____
TOTAL
TRANSPORT COLLECT STICKER No. _____
Picked up by: GC 01
Route No. 15-30
Time: 16-00-09

Consignee / Parcel copy

E TOP

EXTREMELY URGENT

DO NOT SEND CASH, CASH EQUIVALENT OR JEWELLERY.
DHL's liability shall not exceed US\$100 for any shipment. See conditions of carriage on the airbill.

P 646 282 2500 F 646 282 2501
757 THIRD AVENUE, NEW YORK, NY 10017
WWW.EPIQSYSTEMS.COM



November 11, 2011

LBH W9 11-10-2011 (MERGE2,TXNUM2) 4000088179
FAIRBAIRN TRUST COMPANY LIMITED AS TRUSTEE OF
THE BURLS FAMILY TRUST
PO BOX 192
ST. PETER PORT
A/CF 10605
GUERNSEY GY1 3LT
UNITED KINGDOM

**THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT
AND TAKE ACTION IN ORDER TO RECEIVE A DISTRIBUTION FOR YOUR CLAIM(S).**

Epiq Bankruptcy Solutions, LLC ("Epiq") is the court-appointed Claims and Noticing Agent in the chapter 11 cases of **Lehman Brothers Holdings Inc.** and its affiliated debtors (collectively, the "**Debtors**"). Our records indicate that you have a claim on file on the official Claims Register. We are seeking your taxpayer identification number ("**TIN**") and additional **required** information, as is further outlined below. If you have already provided the TIN, you do not need to provide it again, but you still must provide the additional **required** information noted below.

1. TAX FORM REQUIRED

Under U.S. federal income tax law (and the tax laws of certain states and localities), interest and other reportable payments may, under certain circumstances, be subject to "backup withholding" at the then applicable backup withholding rate (currently 28%). Backup withholding generally applies if the holder (a) fails to furnish its social security number or other TIN, (b) furnishes an incorrect TIN, (c) fails properly to report interest or dividends, or (d) under certain circumstances, fails to provide a certified statement, signed under penalty of perjury, that the TIN provided is its correct number and that it is a U.S. person that is not subject to backup withholding. Backup withholding is not an additional tax but merely an advance payment of tax, which may be refunded to the extent it results in an overpayment of tax on your tax return and the appropriate information is supplied to the Internal Revenue Service. Certain persons are exempt from backup withholding, including, in certain circumstances, corporations and financial institutions.

In addition, in the case of any holders that are *not* U.S. persons, under U.S. federal income tax law, the Debtors may be required to withhold up to 30% on payments to such persons, depending on the circumstances (including whether the type of income is subject to a lower treaty rate). The Debtors may also place such amount in an escrow pending a determination as to whether the withholding is required under applicable law.

If you are a U.S. entity or individual: In order to comply with applicable law for any possible future distribution, the Debtors are requesting that you complete the enclosed Form W-9 and return it to Epiq at the address provided below.

If you are a non-US entity or individual, the applicable form to return is the appropriate Form W-8 (either a Form W-8BEN, Form W-8ECI, Form W-8EXP, or Form W-8IMY, as applicable). Forms W-

ORIGINAL

8 and corresponding instructions are available on www.irs.gov, www.lehman-docket.com, or upon request to lehmancallcenter@epiqsystems.com. Completed Forms W-8 (including all required attachments) should be returned to Epiq at the address provided below.

Failure to timely return a properly completed Form W-9 (or Form W-8, if applicable) will likely delay any distribution to which you might otherwise be entitled. Any and all distributions will be made solely pursuant to a chapter 11 plan confirmed by the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"). Additional information about the plan confirmation process can be found at www.lehman-docket.com. **If we do not receive your tax form (or otherwise confirm that you are exempt from withholding), any distribution to which you may be entitled will likely be either delayed, subject to federal and potentially state and local withholding of up to 30% (or a higher % if state and local withholding is required on such payments), or withheld entirely.**

Your completed tax form should be returned to Epiq so as to be **received by December 15, 2011** at the following address:

If by first-class mail:	If by Hand Delivery or Overnight mail:
Lehman Brothers Holdings Claims Processing c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076	Epiq Bankruptcy Solutions, LLC Attn: Lehman Brothers Holdings Inc. 757 Third Avenue, 3rd Floor New York, NY 10017

2. CERTIFICATION REQUIRED CONFIRMING THAT NO ECONOMIC OR TRADE SANCTIONS APPLY

The Office of Foreign Assets Control ("OFAC") of the U.S. Department of the Treasury administers and enforces economic and trade sanctions against certain governments, entities and natural persons based on U.S. foreign policy and national security goals. There are (i) country-wide sanctions programs and (ii) a list of Specially Designated Nationals and Blocked Persons (the "List"), which may be found for review on the web site maintained by OFAC at www.treasury.gov, and at <http://www.treasury.gov/resource-center/sanctions/SDN-List/Pages/default.aspx>.

Under OFAC regulations, the Debtors cannot directly or indirectly make a distribution to anyone who is on the List or with whom transactions are prohibited because of a country sanction. Accordingly, the Debtors require, as a condition of a distribution, the completion of the attached certification (the "Certification Regarding Status").

In order to receive any distribution to which you otherwise may be entitled, you must complete and submit with your completed tax form the attached Certification Regarding Status confirming that neither you nor any person or entity for whom you may be acting or who may be the beneficial owner of the applicable claim(s), security/(ies), or interest(s) is a person or entity with whom it is illegal for a U.S. person to transact under the OFAC sanctions regulations and the List.

The Debtors will not make any distribution to a party that has not provided and updated, as applicable, a Certification Regarding Status. Please return your Certification Regarding Status with your completed tax form to Epiq at the address provided above.

Please be advised that your receipt of this letter and/or return of a completed tax form does not mean that your claim has been or will be allowed in full, in part, or at all. The Debtors and their counsel continue to analyze proofs of claim filed against the Debtors and may in the future file objections with the

Bankruptcy Court seeking to reduce or disallow and expunge certain claims. If an objection to your claim is filed by the Debtors in the future, you will receive notice thereof and will be provided an opportunity to respond to the objection.

If you have any questions regarding your claim or this request, please contact Epiq at 866-879-0688 (non-US: +1 503-597-7691).

Sincerely,
Epiq Bankruptcy Solutions, LLC

#16224

CERTIFICATION REGARDING STATUS

Creditor Name: FAIRBAIRN TRUST COMPANY LIMITED AS TRUSTEE OF
Claim Number(s): 41373

I, the undersigned, am the above-referenced creditor, or an authorized signatory for the above-referenced creditor (the "Creditor"), and hereby certify that neither the Creditor nor any person or entity for whom the Creditor may be acting or who may be the beneficial owner of the applicable claim(s), security/(ies), or interest(s) is a person or entity with whom it is illegal for a U.S. person to transact under the OFAC sanctions regulations and the list of Specially Designated Nationals and Blocked Persons.

Dated: _____

Signature

Print Name

Title (if applicable)

Substitute Form <div style="font-size: 2em; font-weight: bold; margin-top: 10px;">W-9</div>	Request for Taxpayer Identification Number and Certification	Return form to Epiq Bankruptcy Solutions, LLC Do not send to the IRS.
--	---	---



BAR(23) MAIL ID *** 000053566709 ***

LBH W9 11-10-2011 (MERGE2, TXNUM2) 4000088172 W9FORMID#:16224*****
 FAIRBAIRN TRUST COMPANY LIMITED AS TRUSTEE OF
 THE SUPERNOVA TRUST
 PO BOX 192
 ST. PETER PORT
 A/C F 10173
 GUERNSEY GY1 3LT
 UNITED KINGDOM

Print or type See Specific Instructions	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Exempt payee	
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) -----	
	<input type="checkbox"/> Other (see instructions)	
Address (number, street, and apt. or suite no.)		Requester's name and address (optional)
City, state and ZIP code		Epiq Bankruptcy Solutions, LLC As Agent for Lehman Brothers Holdings, Inc. 757 Third Avenue, 3 rd Floor New York, NY 10017
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*.

Social Security Number

_____ - _____ - _____

or

Employer identification number

_____ - _____

Note: If the account is in more than one name, see the chart in the instructions for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. (See the instructions)

Sign Here	Signature of U.S. person	Date
------------------	--------------------------	------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships*.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name,

the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

Other entities. Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note: You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note: If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2);
2. The United States or any of its agencies or instrumentalities;
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities;
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation;
7. A foreign central bank of issue;
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States;
9. A futures commission merchant registered with the Commodity Futures Trading Commission;
10. A real estate investment trust;
11. An entity registered at all times during the tax year under the Investment Company Act of 1940;
12. A common trust fund operated by a bank under section 584(a);
13. A financial institution;
14. A middleman known in the investment community as a nominee or custodian; or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

If the payment is for...	THEN the payment is exempt for...
Interest or dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see How to get a TIN below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see Limited liability company (LLC) on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form on-line at www.ssa.gov/online/ss5.html. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see Exempt from backup withholding on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.
2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.
4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number to Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gifts to Minor Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner ³
7. A valid trust, estate, or pension trust	Legal Entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments

The public entity

1 List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

2 Circle the minor's name and furnish the minor's SSN

3 You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

4 List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

- To reduce your risk:
- Protect your SSN.
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.